



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LIBERTY GROVE SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 174
SISTER BAY, WI 54234

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LIBERTY GROVE SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 174

SISTER BAY, WI 54234

When was utility organized? 12/31/1979**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID R. SMITH**Title:** PRESIDENT**Office Address:**

10956 HILLCREST ROAD

P.O. BOX 174

SISTER BAY, WI 54234

Telephone: (920) 854 - 2443**Fax Number:** (920) 854 - 9474**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS CAROL ANN CHRISTNOVICH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & CO, LLP

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 219**Fax Number:** (608) 785 - 2140**E-mail Address:** cchristnovich@habco.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR DAVID R. SMITH**Title:** PRESIDENT**Office Address:**

P.O. BOX 174

SISTER BAY, WI 54234

Telephone: (920) 854 - 2443**Fax Number:** (920) 854 - 9474**E-mail Address:**

Name: MR FRED N ANDERSON**Title:** TREASURER**Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name: MR RICHARD J SCHELLER**Title:** SECRETARY**Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: Liberty Grove Sanitary District Board

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,**

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: VILLAGE OF SISTER BAY

P.O. BOX 769

SISTER BAY, WI 54234

Contact Person: MR RONALD CANE

Title: VILLAGE ADMINISTRATOR

Telephone: (920) 854 - 9637

Fax Number: (920) 854 - 4118

E-mail Address:

Contract/Agreement beginning-ending dates: 4/11/1979 4/11/2019

Provide a brief description of the nature of Contract Operations being provided:

The Village services and maintains the District's Water and Sewer System in regards to meter reading, billing, collecting, maintaining and general upkeep of the systems. The charges for these services are billed quarterly.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	44,206	46,640	1
Operating Expenses:			
Operation and Maintenance Expense (401)	15,292	16,274	2
Depreciation Expense (403)	13,725	13,629	3
Amortization Expense (404)	0	0	4
Taxes (408)	58	55	5
Total Operating Expenses	29,075	29,958	
Net Operating Income	15,131	16,682	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,131	16,682	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	17,291	19,818	9
Miscellaneous Nonoperating Income (421)	2,841	3,949	10
Total Other Income	20,132	23,767	
Total Income	35,263	40,449	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	35,263	40,449	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,228	13,872	13
Amortization of Debt Discount and Expense (428)		675	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,228	14,547	
Net Income	25,035	25,902	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	288,951	263,049	19
Balance Transferred from Income (433)	25,035	25,902	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	313,986	288,951	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Receivable	3,404	4
Interest on Special Assessments placed on Town Tax Roll	5,660	5
Interest received from various banks	8,227	6
Total (Acct. 419):	17,291	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer dept income	2,841	7
Total (Acct. 421):	2,841	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	44,206	0	0	0	44,206	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	44,206	0	0	0	44,206	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	803,110	799,814	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	181,484	167,608	2
Net Utility Plant	621,626	632,206	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	985,938	983,938	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	234,330	219,556	4
Net Nonutility Property	751,608	764,382	
Investment in Municipality (123)	0	0	5
Other Investments (124)	60,312	87,267	6
Special Funds (125)	0	0	7
Total Other Property and Investments	811,920	851,649	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	18,229	6,373	8
Temporary Cash Investments (132)	230,494	214,415	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,780	9,774	11
Other Accounts Receivable (143)	7,869	9,526	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,844	34,501	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,404	3,733	17
Total Current and Accrued Assets	299,620	278,322	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,733,166	1,762,177	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	313,986	288,951	23
Total Proprietary Capital	313,986	288,951	
LONG-TERM DEBT			
Bonds (221)	124,462	133,755	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	58,544	108,046	26
Total Long-Term Debt	183,006	241,801	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,709	9,033	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,733	2,781	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	10,442	11,814	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	6,404	6,404	36
Total Deferred Credits	6,404	6,404	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,219,328	1,213,207	38
Total Liabilities and Other Credits	1,733,166	1,762,177	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	803,110	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	803,110	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	181,484	0	0	0	9
Total Accumulated Provision	181,484	0	0	0	
Net Utility Plant	621,626	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	167,608				167,608	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,725				13,725	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	220				220	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,945	0	0	0	13,945	13
Debits during year						14
Book cost of plant retired	69				69	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	69	0	0	0	69	19
Balance End of Year	181,484	0	0	0	181,484	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.74%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	983,938	2,000		985,938	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	983,938	2,000	0	985,938	
Less accum. prov. depr. & amort. (122)	219,556	14,774		234,330	3
Net Nonutility Property	764,382	(12,774)	0	751,608	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	428	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	428	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	05/01/1990	11/01/2009	5.20%	124,462	1
Total Bonds (Account 221):				124,462	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997 Baylake Bank Note	05/30/1997	10/03/2000	5.10%	58,544	1
Total for Account 224				58,544	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	58	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	58	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	58	8
Other (explain):		
NONE		9
Total payments and other debits	58	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	1,107	6,543	6,645	1,005	1
Subtotal	1,107	6,543	6,645	1,005	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
1997 Baylake Bank Note	1,674	3,685	4,631	728	4
Subtotal	1,674	3,685	4,631	728	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,781	10,228	11,276	1,733	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	564,115	0	0	649,092	0	1,213,207	1
Add credits during year:							
For Services	2,300			2,000		4,300	2
For Mains						0	3
Other (specify):							
Hookup charges	4,755					4,755	4
Deduct charges (specify):							
Amortization of Grants	2,934					2,934	5
Balance End of Year	568,236	0	0	651,092	0	1,219,328	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	178,959					178,959	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	60,312	2
Total (Acct. 124):	60,312	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,780	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,780	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,869	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,869	
Receivables from Municipality (145):		
Due from Town of Liberty Grove	31,844	12
Total (Acct. 145):	31,844	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Deferred Special Assessment	6,404	17
Total (Acct. 253):	6,404	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	801,462	0	0	0	801,462	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	174,546	0	0	0	174,546	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	566,175	0	0	0	566,175	6
Other (specify):						
NONE					0	7
Average Net Rate Base	60,741	0	0	0	60,741	
Net Operating Income	15,131	0	0	0	15,131	8
Net Operating Income as a percent of Average Net Rate Base	24.91%	N/A	N/A	N/A	24.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	301,468	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	301,468	
Net Income		
Net Income	25,035	5
Percent Return on Proprietary Capital	8.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-10)

Materials and supplies are purchased on an "as needed" basis from Sister Bay Utilities.

Balance Sheet End-of-Year Account Balances (Page F-18)

During 1999, \$2,040 of delinquent accts receivable were placed on the Town tax roll. This results in a lower customer accounts receivable balance at year end.

Signature Page (Page ii)

To the District Board
Liberty Grove Sanitary District
Sister Bay, Wisconsin

We have compiled the balance sheets of Liberty Grove Sanitary District as of December 31, 1999 and 1998, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
January 13, 2000

Identification and Ownership - Commission/Committee (Page iv)

The members of the utility commission are the same as the individuals listed on Page iv, Copy 2.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 4, 2001

Mr. David R. Smith, President
Liberty Grove Sanitary District No. 1
10956 Hillcrest Road
P.O. Box 174
Sister Bay, WI 54234-0174

1999 Analytical Review DWCCA-3129-ELE

Dear Mr. Smith:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The utility is using the correct composite depreciation rate of 1.74 percent, however, the balance in Account 320, Land and Land Rights, should not be included in the depreciable base for plant investment. Please note this for future reference.
2. We noted \$1,056 reported in Account 474, Other Water Revenues, described as "reconnection charges." Please provide further detail explaining this charge and indicate under which PSC authorized tariff this charge is being made.
3. We noted \$4,755 reported in Account 271, Contributions in Aid of Construction, under "other" described as "hookup charges." Please provide further detail explain who is contributing this amount and what plant is being contributed.
4. We noted \$2,934 reported in Account 475, Amortization of Construction Grants, page W-01. Please provide the date of the PSC authorization to amortize this amount.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke

FINANCIAL SECTION FOOTNOTES

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3129.doc

Response received: 1/10/01 from Carol Christnovich, Hawkins, Ash, Baptie
1. Land was incorrectly depreciated in 1999. Will correct in all future reports.

2. Liberty Grove was charging Sister Bay's reconnect charge. In future will charge only Liberty Grove's authorized tariffs.

3. Adjust a/c 271 for prior year's sewer amounts misclassified.

4. PSC authorization 9/25/1980 (entered in table).

ele

Identification and Ownership (Page iv)

The Sanitary District's records are not audited.

The address, phone and fax numbers of the secretary and treasurer of the District are not available.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,734	1
Total Sales of Water	39,734	
Other Operating Revenues		
Forfeited Discounts (470)	314	2
Other Water Revenues (474)	1,224	3
Amortization of Construction Grants (475)	2,934	4
Total Other Operating Revenues	4,472	
Total Operating Revenues	44,206	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,606	5
General Operating Expenses (680-690)	5,686	6
Total Operation and Maintenance Expenses	15,292	
Other Operating Expenses		
Depreciation Expense (403)	13,725	7
Amortization Expense (404)		8
Taxes (408)	58	9
Total Other Operating Expenses	13,783	
Total Operating Expenses	29,075	
NET OPERATING INCOME	15,131	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	91	3,444	19,172	4
Commercial	23	3,807	12,673	5
Industrial				6
Total Metered Sales to General Customers (461)	114	7,251	31,845	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		7,889	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	115	7,251	39,734	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	7,889	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	7,889	
Forfeited Discounts (470):		
Customer late payment charges	314	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	314	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	168	7
Other (specify):		
reconnection charges	1,056	8
Total Other Water Revenues (474)	1,224	
Amortization of Construction Grants (475):		
Water construction grant amortization	2,934	9
Total Amortization of Construction Grants (475)	2,934	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)		1
Purchased Water (610)	8,464	2
Fuel or Power Purchased for Pumping (620)	729	3
Chemicals (630)		4
Supplies and Expenses (640)	0	5
Repairs of Water Plant (650)	413	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	9,606	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,100	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	3,437	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,149	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,686	
Total Operation and Maintenance Expenses	15,292	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Property Tax Equivalent		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
Net property tax equivalent		0
Social Security		3
PSC Remainder Assessment		58 4
Other (specify): NONE		5
Total tax expense		58

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	8,000		12
Structures and Improvements (321)	155,788		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	163,788	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)			8,000	12
Structures and Improvements (321)			155,788	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	163,788	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	545,457		27
Fire Mains (344)	0		28
Services (345)	49,307	2,300	29
Meters (346)	6,836	1,065	30
Hydrants (348)	34,061		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	635,661	3,365	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	365		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	365	0	
Total utility plant in service directly assignable	799,814	3,365	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	799,814	3,365	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			545,457 27
Fire Mains (344)			0 28
Services (345)			51,607 29
Meters (346)	69		7,832 30
Hydrants (348)			34,061 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	69	0	638,957
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			365 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	365
Total utility plant in service directly assignable	69	0	803,110
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	69	0	803,110

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	1,025			1,025	3
April				0	4
May				0	5
June	1,521			1,521	6
July				0	7
August				0	8
September	3,129			3,129	9
October				0	10
November				0	11
December	1,640			1,640	12
Total for year	7,315	0	0	7,315	
Less: Measured or estimated water used in main flushing and water treatment during year				64	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,251	16
Less: Water sold				7,251	17
Losses and unaccounted for				0	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 1/1/1999					22
Cause of maximum:					23
XXX					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: Sister Bay Utilities					27
Point of Delivery: Sister Bay Utilities					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	HILL ROAD	HILL ROAD	HILL ROAD	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	WEINMAN	WEINMAN	WEINMAN	5
Year Installed	1980	1980	1980	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	100	100	600	8
Pump Motor or Standby Engine Mfr	GOULD	GOULD	WAUMESHA	9
Year Installed	1980	1980	1980	10
Type	ELECTRIC	ELECTRIC	DIESEL	11
Horsepower	10	10	55	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
L	D	6.000	4,674	0	0	0	4,674
L	D	8.000	14,924	0	0	0	14,924
Total Within Municipality			19,598	0	0	0	19,598
Total Utility			19,598	0	0	0	19,598

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	11	0	0	0	11		1
M	1.000	97	0	0	0	97	16	2
M	1.250	2	0	0	0	2		3
M	1.500	8	0	0	0	8		4
M	2.000	1	0	0	0	1		5
M	4.000	0	1			1		6
Total Utility		119	1	0	0	120	16	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	74	0	0	0	74	2	1
0.750	30	1	0	0	31	3	2
1.000	2	3	0	0	5	0	3
1.250	1	0	0	0	1	0	4
1.500	4	0	1	0	3	1	5
2.000	1	1	0	0	2	0	6
Total:	112	5	1	0	116	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	70	4	0	0	0	0	74	1
0.750	20	11	0	0	0	0	31	2
1.000	0	5	0	0	0	0	5	3
1.250	0	1	0	0	0	0	1	4
1.500	0	3	0	0	0	0	3	5
2.000	0	2	0	0	0	0	2	6
Total:	90	26	0	0	0	0	116	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	26				26	2
Total Fire Hydrants	26	0	0	0	26	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	66

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Lower sales in current year as 1998 was a very dry summer causing higher than normal sales for 1998.

Water Operation & Maintenance Expenses (Page W-05)

There are no amounts reported in ACCT 600, Salaries and Wages because all services are purchased through Sister Bay Utilities. Liberty Grove is billed quarterly by the Village of Sister Bay and salaries are not broker out on the bill.

Sources of Water Supply - Statistics (Page W-10)

District customers are billed quarterly. In addition, the Village of Sister Bay only bills the District quarterly. Monthly water purchases is not available.

Information on maximum and minimum is not available. The program forced me to enter something in those spaces.

Sources of Water Supply - Ground Waters (Page W-11)

All water is purchased from the Village of Sister Bay.

Water Services (Page W-16)

The new 4 inch service was contributed by a developer. The value represents the actual cost of service per the developer.
